

HELM

FINANCIAL CORPORATION

November 12, 2001

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

One Embarcadero Center, San Francisco, CA 94111
415/398-4511 415/398-4816



RE: Termination of Lease Agreement dated as of November 6, 2001 by Helm Financial Corporation ("Lease Termination").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Lease Termination.

In connection with the recording of the Lease Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name and Address of Lessee: Parnum Paving, Inc.
4201 North State Street
Ukiah, CA 95482

Equipment: 30 open top hopper railcars
HELX 10013-10192 (NI)
HATX 45157-45168

Please record this Lease Termination as a supplemental agreement to STB Recordation No. 21826 filed on December 3, 1998. The filing fee of \$28,00 is included in our enclosed Check No. 47287 in the amount of \$112.00.

Summary: Termination of Net Lease Agreement dated as of March 6, 1997, as amended by Amendment No. 1 and Amendment No. 2 thereto by Helm Financial Corporation for 30 open top hopper railcars, HELX 10013-10192 (NI) and HATX 45157-45168, to be filed as a supplemental agreement. Please file this Lease Termination as a supplemental agreement to STB Recordation No. 21826.

Yours truly,

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

RECORDATION NO. **21826-A** FILED

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TS
SURFACE TRANSPORTATION BOARD

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of November 6, 2001 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the Net Lease Agreement dated as of March 6, 1997 and Amendment No. 1 dated as of October 1, 1997 and Amendment No. 2 dated October 9, 1998 thereto ("Lease") with Parnum Paving, Inc., a California corporation, with respect to the thirty (30) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation No. 21826 filed on December 3, 1998 at 12:29 PM.

The Lease was terminated on April 30, 2001. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President & CFO

RECORDATION NO. 21826-A FILED

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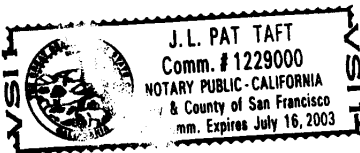
SURFACE TRANSPORTATION BOARD

STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On November 5th 2001, 2001, before me, J.L. Pat Taft
personally appeared Barbara W. Wilson, Senior Vice President and Chief
Financial Officer of **HELM FINANCIAL CORPORATION**,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the
person(~~s~~) whose name(~~s~~) is/~~are~~ subscribed to the within instrument
and acknowledged to me that ~~he~~/she/~~they~~ executed the same in
~~his~~/her/~~their~~ authorized capacity(~~ies~~), and that by ~~his~~/her/~~their~~
signature(~~s~~) on the instrument the person(~~s~~), or the entity upon
behalf of which the person(~~s~~) acted, executed the instrument.



Witness my hand and official seal.

J.L. Pat Taft
SIGNATURE OF THE NOTARY

SCHEDULE A

To The Termination of Lease
Dated November 6, 2001

Description of the Units:

Eighteen (18), 3,626 cubic foot, 100-ton capacity, three pocket, open top hopper railcars with 42/30 degree slope sheets; built by Greenville in 1971.

Unit Numbers:

HELX 10013	HELX 10051	HELX 10135
HELX 10015	HELX 10087	HELX 10141
HELX 10021	HELX 10092	HELX 10150
HELX 10025	HELX 10094	HELX 10167
HELX 10031	HELX 10108	HELX 10187
HELX 10049	HELX 10109	HELX 10192

Description of the Units:

Twelve (12), 3,400 cubic foot, 100-ton capacity, four pocket, open top hopper railcars.

Unit Numbers:

HATX 45157
HATX 45158
HATX 45159
HATX 45160
HATX 45161
HATX 45162
HATX 45163
HATX 45164
HATX 45165
HATX 45166
HATX 45167
HATX 45168